

[26th August 1925]

APPENDIX I.
 [Vide answer to question No. 426 asked by Sriman Sasibhushan Rath Mahasaya at the meeting of the Legislative Council held on the 26th August 1925, page 759 supra.]
Statement showing the licence fees of vendors of foreign liquor in the Madras, Bombay and Bengal Presidencies.

Kind of licence.	Madras.	Bombay.	Bengal.
F.L. 1 wholesale ..	Madras City Rs. 500 annual. Elsewhere Rs. 250 annual.	City Rs. 500 minimum annual ..	<p>A fixed fee system of settlement of F.L. shops has been introduced from 1st April 1922. The main features of this system are—</p> <p>(a) The abolition of the previous classification of 'wholesale', 'combined' and 'retail' foreign liquor licences and substitution in their place of a licence for sale to the public and licences for hotels, restaurants and railway refreshment rooms are treated as 'Licences for sale to the public.'</p> <p>(b) All transaction between licensed dealers of foreign liquor either of Bengal or of any other Province have to be covered by a pass.</p> <p>(c) The licence fee or licence tax for 'sale to the trade' is as annual fixed fee of Rs. 200 payable in advance and for sale to the public is assessed every month at certain fixed rates on the quantity of liquor sold to the public during the month.</p>
F.L. 2 retail off ..	City Rs. 500 annual. Part of Nilgiris Rs. 1,000 annual. Elsewhere Rs. 250 and 150 annual.	City A class Rs. 2,000 annual .. B " Rs. 1,000 " .. C " Rs. 500 " .. Elsewhere A class Rs. 500 annual. B " Rs. 300 " .. C " Rs. 100 " ..	
F.L. 4 beer retail licence (issued to successful vendors of beer shops).	City Rs. 50 annual. Elsewhere Rs. 50 annual.	City Rs. 500 minimum annual ..	
F.L. 5 tavern ..	Retail on { City on } on { Elsewhere } auction	City Rs. 500 minimum annual ..	
F.L. 6 beer shop ..	City Rs. 50 annual. Elsewhere Rs. 50 annual.	City Rs. 500 minimum annual ..	
F.L. 7 hotel ..	City 1st class Rs. 5,000 annual .. 2nd " Rs. 250 " .. Nilgiris 1st class Rs. 100 annual .. 2nd " Rs. 50 " .. Elsewhere 1st class Rs. 50 annual. 2nd " Rs. 25 "	City Rs. 500 minimum annual .. City A class Rs. 2,000 annual .. B " Rs. 1,000 " .. C " Rs. 500 " .. Elsewhere A class Rs. 500 annual. B " Rs. 300 " .. C " Rs. 100 " ..	
F.L. 8 bar ..	City 1st class Rs. 100 monthly .. 2nd " Rs. 50 " .. Elsewhere no licence issued .. City Rs. 250 plus 200 annual .. Elsewhere varies from Rs. 50 to 150 annual.	City Rs. 500 minimum annual .. City A class Rs. 2,000 .. B " Rs. 1,000 .. Elsewhere A class Rs. 750 .. B " Rs. 500 .. C " Rs. 250 .. D " Rs. 100 .. City Rs. 50 monthly.	
F.L. 9 railway refreshment room.	City Rs. 500 annual ..	City Rs. 500 minimum annual ..	
F.L. 10 refreshment room (others).	City Rs. 500 annual ..	City Rs. 500 minimum annual ..	

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Kind of licence.	Madras.	Bombay.	Bengal.
13 F.L. 11 Occasional ..	Elsewhere Rs. 75 annual ..	Elsewhere—A class Rs. 2,000, B class Rs. 1,000, C class Rs. 600 annual. City Rs. 5 a day.	} City Elsewhere Rs. 50 annual.
F.L. 13 Rectified spirit ..	City and Elsewhere maximum Rs. 100 each occasion.	Elsewhere Rs. 1 a day.	
F.L. 17 Medicated wines ..	City and Elsewhere Rs. 10 annual.	City and Elsewhere Rs. 100 annual.	
F.L. 20 Canteen licence ..	Rs. 10 .. City Rs. 12 for smaller units annual. Elsewhere and Rs. 24 regiments annual.	City Rs. 25 annual. City Rs. 12 smaller units annual. Elsewhere Rs. 24 regiments annual.	
Dining Car ..	City and Elsewhere fixed by Commissioner usually Rs. 50 annual.	City and Elsewhere fixed according to sale.	City and Elsewhere Rs. 50 and 5 annual.
Denatured ..	City and Elsewhere fixed by Commissioner usually Rs. 50 annual.	City wholesale Rs. 2 .. Elsewhere retail Rs. 1 ..	
Licence for coaling ferry steamer.	City and Elsewhere fixed by Commissioner usually Rs. 50 annual.	City and Elsewhere fixed according to sale.	
Travelling Bungalow Licence	City and Elsewhere fixed by Commissioner usually Rs. 50 annual.	City and Elsewhere Rs. 5 annual.	
Licences for sale of Essences..	City and Elsewhere fixed by Commissioner usually Rs. 50 annual.		